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## MOTOR VEHICLE GIFT AFFIDAVIT

DO NOT USE for Relative Transactions as outlined in NRS 374.040.2

### RECIPIENT

Name			
Address			
Vehicle Manufacturer	Model	Year	Is Vehicle Complete? <input type="checkbox"/> Yes <input type="checkbox"/> No
Vehicle Identification Number		Overall Condition Of Vehicle <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	
Market Value of Vehicle	Name and Address of Lienholder		
Why Was Vehicle Given As Gift? ..... ..... .....			

I hereby declare the vehicle described above has been given to me as a bona fide gift. The donor has received no monetary or other form of consideration in return for the vehicle.

I hereby declare the above information and statement is true and correct and the gift transaction does not fall within the definition of a sale as described in NRS 372.060 (see reverse).

Signature	Date	Telephone Number
Signature Of <input type="checkbox"/> Notary Or <input type="checkbox"/> DMV Or Taxation Employee		
Residing At (Notary Only)		
My Commission Expires (Notary Only)		

[SEAL]

**DONOR**

Name	
Address	
Is Donor A Corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No	If Yes, Name Of Corporation
Was The Gift Made In Lieu Of Monetary Compensation For Services Performed? <input type="checkbox"/> Yes <input type="checkbox"/> No	Is Recipient A Current Or Former Employee? <input type="checkbox"/> Yes <input type="checkbox"/> No
Why Are You Gifting The Vehicle? ..... ..... .....	

I hereby declare the vehicle described on the reverse side was gifted to the recipient by me and the gift transaction does not fall within the definition of a sale as described in NRS 372.060 (see below). The recipient paid no monetary or other form of consideration in return for the vehicle.

I hereby declare the above information and statement is true and correct and the gift transaction does not fall within the definition of a sale as described in NRS 372.060 (see below).

Signature	Date	Telephone Number
[SEAL]	Signature Of <input type="checkbox"/> Notary Or <input type="checkbox"/> DMV Or Taxation Employee	
	Residing At (Notary Only)	
	My Commission Expires (Notary Only)	

Department of Taxation	Approved? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date
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**372.060 "Sale" defined.**

1. "Sale" means and includes any transfer of title or possession, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration.
2. "Transfer of possession," "lease," or "rental" includes only transactions found by the tax commission to be in lieu of a transfer of title, exchange or barter.
3. "Sale" includes:
  - (a) The producing, fabricating, processing, printing or imprinting of tangible personal property for a consideration for consumers who furnish, either directly or indirectly, the materials used in the producing, fabricating, processing, printing or imprinting.
  - (b) The furnishing and distributing of tangible personal property for a consideration by social clubs and fraternal organizations to their members or others.
  - (c) The furnishing, preparing, or serving for a consideration of food, meals or drinks.
  - (d) A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price.
  - (e) A transfer for a consideration of the title or possession of tangible personal property which has been produced, fabricated or printed to the special order of the customer, or of any publication.

[5:397:1955]